

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

North Putnam Community Schools (6715)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$1,601,492	\$2,283,220	\$2,377,589	48%	4%
	11200 Middle/Junior High	\$694,678	\$987,506	\$991,754	43%	0%
	11300 High School	\$854,219	\$1,225,060	\$1,300,982	52%	6%
	11420 Agriculture B	\$36,733	\$43,374	\$43,126	17%	-1%
	11430 Distributive Education	\$0	\$978	\$0	n/a	-100%
	11450 Consumer and Homemaking	\$35,769	\$56,189	\$54,112	51%	-4%
	11470 Business Education	\$33,659	\$48,588	\$49,997	49%	3%
	11610 Elementary	\$0	\$0	\$0	n/a	n/a
	11620 Middle/Junior High	\$0	\$0	\$0	n/a	n/a
	11920 Project 4R	\$3,763	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$42,432	\$15,191	\$13,981	-67%	-8%
	12350 Homebound	\$17,097	\$7,280	\$3,666	-79%	-50%
	12410 Emotional Handicap - Full Time	\$150,420	\$0	\$0	-100%	n/a
	12520 Compensatory	\$1,016	\$7,313	\$3,862	280%	-47%
	12610 Learning Disability - Full Time	\$257,592	\$1,497,413	\$1,412,814	448%	-6%
	12810 Special Education Preschool	\$103,093	\$136,969	\$80,657	-22%	-41%
	12900 Other Special Programs	\$25,530	\$31,674	\$15,768	-38%	-50%
	13900 Other Adult/Continuing Ed Programs	\$0	\$680	\$640	n/a	-6%
	14300 High School	\$18,681	\$47,923	\$41,580	123%	-13%
	16100 Remediation Testing	\$0	\$13,835	\$12,575	n/a	-9%
	16200 Preventive Remediation	\$31,112	\$3,146	\$0	-100%	-100%
	21590 Other Speech Pathology/Audiology Services	\$50	\$847	\$737	> 500%	-13%
	22220 School Library	\$124,420	\$158,716	\$160,525	29%	1%
	22230 Audiovisual	\$6,337	\$3,287	\$5,404	-15%	64%
	22250 Computer Assisted Instruction Services	\$32,867	\$2,203	\$1,530	-95%	-31%
	24100 Office of the Principal Services	\$485,949	\$759,323	\$746,051	54%	-2%
	25820 Textbooks and Repairs	\$158,549	\$154,533	\$134,889	-15%	-13%
	25840 Other Textbook Rental Services	\$23,817	\$4,434	\$6,266	-74%	41%
	25860 Textbooks and Workbooks	\$0	\$0	\$0	n/a	n/a
	25870 Materials and Supplies	\$0	\$135,777	\$145,071	n/a	7%
	26497 Teachers Retirement Fund	\$166,767	\$377,486	\$489,258	193%	30%
	41100 Transfer Tuition	\$6,078	\$1,334	\$1,542	-75%	16%
	41300 Area Vocational Schools	\$202,167	\$277,937	\$209,065	3%	-25%
	41400 Joint Services and Supply	\$724,825	\$1,101,006	\$1,113,124	54%	1%
	41600 Joint Services and Supply - Other	\$168,577	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$6,007,690	\$9,383,222	\$9,416,564	57%	0%
Student Instructional Support						
	21220 Counseling Services	\$157,523	\$233,960	\$240,948	53%	3%
	21240 Information Services	\$0	\$3,576	\$2,960	n/a	-17%

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	21290 Other Guidance Services	\$0	\$1,556	\$585	n/a	-62%
	21340 Nurse Services	\$28,289	\$65,278	\$65,673	132%	1%
	21420 Psychological Testing	\$0	\$3,835	\$9,007	n/a	135%
	21690 Other Special Education Administration	\$0	\$76,030	\$75,505	n/a	-1%
	22110 Service Area Direction	\$62,596	\$83,687	\$82,241	31%	-2%
	22120 Instruction & Curriculum Development	\$24,356	\$56,870	\$75,549	210%	33%
	22130 Instructional Staff Training Services	\$971	\$24,235	\$78,942	> 500%	226%
	22190 Instructional Staff Training Services - Other	\$7,886	\$21,954	\$10,740	36%	-51%
	23110 Service Area Direction	\$16,231	\$26,693	\$21,743	34%	-19%
	23120 Service Area Assistants	\$1,200	\$950	\$650	-46%	-32%
	23190 Other Governing Body Services	\$4,317	\$6,146	\$10,900	152%	77%
	23210 Office of the Superintendent	\$113,629	\$159,836	\$158,363	39%	-1%
	23220 Community Relations	\$13,425	\$4,378	\$3,616	-73%	-17%
	23290 Other Executive Administrative Services	\$315	\$6,118	\$3,550	> 500%	-42%
	24900 Other Support Services - School Admin.	\$0	\$1,305	\$0	n/a	-100%
	26700 Technology Coordinator	\$0	\$88,772	\$73,081	n/a	-18%
Student Instructional Support Total		\$430,736	\$865,179	\$914,052	112%	6%
Overhead and Operational						
	23150 Legal Services	\$13,435	\$7,663	\$26,083	94%	240%
	23160 Promotion Expenses	\$2,841	\$1,289	\$1,186	-58%	-8%
	23230 Staff Relations and Negotiations	\$34,902	\$13,769	\$13,919	-60%	1%
	25220 Budgeting	\$33,478	\$35,732	\$35,322	6%	-1%
	25240 Payroll Services	\$17,144	\$27,434	\$27,032	58%	-1%
	25250 Financial Accounting	\$0	\$0	\$0	n/a	n/a
	25291 Refund of Revenue	\$34,946	\$0	\$270	-99%	n/a
	25299 Other	\$0	\$0	\$0	n/a	n/a
	25360 Rent of Buildings & Equipment	\$0	\$122,305	\$147,600	n/a	21%
	25410 Service Area Direction	\$51,983	\$5,521	\$82,559	59%	> 500%
	25420 Maintenance of Buildings	\$815,702	\$1,253,710	\$1,202,945	47%	-4%
	25430 Maintenance of Grounds	\$20,164	\$34,541	\$44,073	119%	28%
	25440 Maintenance of Equipment	\$72,372	\$132,254	\$129,970	80%	-2%
	25450 Vehicle Maintenance (other than buses)	\$797	\$25,673	\$7,851	> 500%	-69%
	25470 Insurance (other than buses)	\$51,787	\$106,790	\$93,916	81%	-12%
	25510 Service Area Direction	\$28,685	\$36,776	\$36,007	26%	-2%
	25520 Vehicle Operation	\$311,956	\$396,848	\$381,771	22%	-4%
	25530 Monitoring Services	\$0	\$16,284	\$6,945	n/a	-57%
	25540 Vehicle Servicing and Maintenance	\$224,387	\$364,530	\$362,872	62%	0%
	25550 Purchase of School Buses	\$135,776	\$241,030	\$258,430	90%	7%
	25560 Insurance on Buses	\$11,410	\$0	\$0	-100%	n/a
	25610 Service Area Direction	\$20,146	\$26,616	\$26,840	33%	1%

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	25620 Food Preparation and Dispensing	\$195,658	\$269,099	\$286,394	46%	6%
	25630 Food Delivery	\$254,404	\$344,417	\$380,094	49%	10%
	25640 Food Purchases	\$0	\$39	\$0	n/a	-100%
	25690 Other Food Services	\$1,605	\$67,170	\$39,084	> 500%	-42%
	25730 Warehousing and Distributing	\$21,810	\$20,455	\$14,418	-34%	-30%
	26495 Official Bonds	\$2,160	\$1,240	\$1,290	-40%	4%
	26499 Other	\$0	\$377,442	\$101,374	n/a	-73%
	26600 Data Processing	\$4,386	\$682	\$0	-100%	-100%
	26900 Other Staff Services	\$30,841	\$58,034	-\$8,985	-129%	-115%
	34000 Athletic Coaches	\$78,691	\$165,831	\$159,588	103%	-4%
	39100 High School Band Uniforms	\$28,192	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$2,649	\$475	\$1,791	-32%	277%
	52200 Temporary Loans, INTEREST ON DEBT	\$0	\$47,656	\$19,747	n/a	-59%
Overhead and Operational Total		\$2,502,309	\$4,201,306	\$3,880,387	55%	-8%
Nonoperational						
	25330 Professional Services	\$0	\$3,121	\$3,421	n/a	10%
	25350 Building Acquisition/Construction/Improvement	\$314,635	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$218,852	\$114,849	n/a	-48%
	25352 Energy Savings Contracts	\$0	\$218,000	\$219,274	n/a	1%
	25370 Purchase of Moveable Equipment	\$0	\$27	\$1,262	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$142,151	\$169,396	\$290,461	104%	71%
	25390 Other Facilities Acquisition & Construction	\$13,939	\$46,442	\$18,773	35%	-60%
	51100 Bonds, PRINCIPAL OF DEBT	\$70,000	\$176,065	\$239,068	242%	36%
	52100 Bonds, INTEREST ON DEBT	\$4,270	\$64,997	\$0	-100%	-100%
	53100 Buildings, LEASE RENTAL	\$1,036,500	\$1,403,000	\$1,553,000	50%	11%
Nonoperational Total		\$1,581,495	\$2,299,899	\$2,440,108	54%	6%
prorated						
	26491 PERF	\$112,791	\$184,359	\$187,027	66%	1%
	26492 Social Security	\$431,421	\$669,109	\$699,980	62%	5%
	26493 Workmen's Compensation	\$15,711	\$90,090	\$61,580	292%	-32%
	26494 Group Insurance	\$467,801	\$1,025,131	\$1,205,356	158%	18%
	26496 Unemployment Compensation	\$0	\$5,293	\$862	n/a	-84%
	26498 Severance/Early Retirement Pay	\$0	\$628,029	\$412,420	n/a	-34%
prorated Total		\$1,027,724	\$2,602,011	\$2,567,225	150%	-1%

